## Abstract

An audio decoding device (1) generates a first decoded audio from a

first code string by a first decoding method, AN audio encoding device (2) judges
whether the first decoded audio is an audio signal or a non-audio signal by using
the information contained in the first code string and generates a second code
string by encoding the first decoded audio by the second encoding method
according to the judgment. Thus, there are provided a device and a method for
converting a code obtained y encoding audio by a certain method into a code
decodable by the other method with a low calculation amount.